

Arizona's Historic Property Tax Reduction Program

- Information for Owners of Residential, Non-Income Producing Properties –

The State Historic Property Tax (SPT) program offers a substantial reduction in the state property tax assessment for eligible owners. This fifteen-year agreement requires maintenance of the property according to Federal and Arizona State Parks Board standards and Limits use of the property to non-income producing activities.

Eligibility

A property is eligible for the non-commercial property classification if it meets the conditions: listed in the National Register of Historic Places; maintained according to minimum standards established by the State Parks Board; and used for non-income-producing activities.

Application (valid for 15 years with a possible renewal for an additional 15 years)

To apply, the owner must submit a completed Historic Property Tax Reclassification Application obtained from the county assessor or State Historic Preservation Office (SHPO). The application requires two photos (showing the front and one side of the property) mailed or delivered to the County Assessor's Office by June 30th in order to be enrolled for the following tax year. (For example, an application approved by August 1, 2006 will qualify a property for the reduction in the 2007 tax year.)

Property Owner Requirements and Responsibilities

Any proposed maintenance, alterations, rehabilitation, or restoration other than normal housekeeping activities affecting any publicly visible areas of the property must be submitted to the SHPO in written and (if applicable) graphic form prior to implementation. Such work must conform to the Secretary of the Interior's Standards for Rehabilitation. The property owner is encouraged to contact the SHPO for consultation while the project is in the planning stage.

In addition, the property owner may be required to annually submit to the SHPO a form (furnished by mail from the SHPO), notarized, confirming the property has been operated and maintained according to the laws, rules, and regulations governing the program. This statement will include two recent photographs of the property, properly labeled.

Disqualification and Penalties

A property may be disqualified for failure to comply with the laws, rules, and regulations relating to the SPT program OR if the annual report is not submitted. Disqualified properties may be subject to tax penalties.

For additional information, or copies of the applicable statutes, rules, and regulations, please contact the State Historic Preservation Office, Arizona State Parks, 1300 West Washington, and Phoenix, Arizona 85007 (602) 542-4009